



Summary of Underpinning Analysis: School Attendance (Exemptions) Rules 2026

Agency responsible	Ministry of Education
Portfolio	Education
Date finalised	18 September 2026
Identification Number	

Good law-making: 9(i)

The importance of consulting, to the extent that is reasonably practicable, the persons or representatives of the persons that the responsible agency considers will be directly and materially affected by the legislation

Inconsistency identified? NO

Summary of agency analysis

The Ministry of Education (the Ministry) undertook targeted engagement on the proposed rules between 17 June and 20 August 2026. The timeline for engagement was aligned with the requirement to have the rules in place by the start of Term 1, 2027.

The Ministry conducted the targeted engagement through a series of hui with key stakeholders, including the New Zealand School Boards Association, the Attendance Expert Advisory Group, Principal groups, and Māori and Pacific education peak bodies.

The engagement hui gave the Ministry the opportunity to inform our stakeholders about the process undertaken to develop the proposed rules, and the rationale behind each of the components of the draft rules. We sought feedback from participants so that we could ensure that the final rules would achieve the policy intent and be workable for schools and their students and whānau.

Participants were largely supportive of the proposed rules, and they appreciated the effort to balance the need for more consistency while retaining principals' discretion in the decision-making process – noting that this will support efforts to maintain positive relationships between schools and whānau.

Participants provided feedback that led to minor changes to the proposed rules, including refining wording to reduce ambiguity and support consistent interpretation and application



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of the rules. There was also clear feedback that detailed guidance would be needed to support schools to implement the rules effectively, including specific guidance on evidence requirements and clear processes to support consistent decision-making.

Participants highlighted that attendance challenges are often linked to broader social, economic, health, disability, and family circumstances. Accompanying guidance will need to take these broader circumstances into account, reinforcing the importance of schools to the appropriate response such as attendance management plans or attendance services.

The Ministry has used the feedback received to refine the proposed rules before developing a final set of rules for the Secretary for Education to sign. The same stakeholders were given an additional opportunity in early September 2026 to highlight any significant issues with the final draft rules before these were signed out, and no notable concerns were raised during this process. Development of detailed guidance is underway, and this guidance will reflect the feedback received during the targeted engagement process.

The Ministry considers that this was a reasonably practicable engagement approach given the implementation timeframes involved.

Good law-making: 9(j)

The importance of carefully evaluating—

- the issue concerned; and
- the effectiveness of any relevant existing legislation and common law; and
- whether the public interest requires that the issue be addressed; and
- any options (including non-legislative options) that are reasonably available for addressing the issue; and
- who is likely to benefit, and who is likely to suffer a detriment, from the legislation

Inconsistency identified?

NO

Summary of agency analysis

The proposed rules have been developed to support amendments to sections 45 and 46 of the Education and Training Act 2020 (the Act), made through the Education and Training (System Reform) Amendment Act 2026, which come into force on 1 January 2027.

A full options analysis for the amendments to sections 45 and 46 of the Act can be found in the RIS: *‘Amending section 45 of the Education and Training Act’*, dated 11 August 2025, and published here:

[Regulatory Impact Statement: Amending section 45 of the Education and Training Act | Ministry for Regulation](#)



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Section 36 of the Act requires a student to attend a registered school whenever it is open; the amended section 45 provides that the principal of a State school may exempt a student from this requirement in accordance with rules made by the Secretary of Education under section 46.

The proposed rules are therefore necessary to ensure schools can meet the amended provisions of the Act relating to exempting a student from the requirement to attend school. If rules were not developed, then from 1 January 2027 there would be no way for principals to exempt students from attending school, regardless of the validity of an absence.

The scope of the work was limited to developing rules for section 45 exemptions, in line with the agreed changes to the Act. The key policy objective was to develop rules that establish more consistent application of the exemption power, and create greater clarity and transparency for schools, students and parents, while reinforcing the importance of regular school attendance. Significant work has gone into developing rules that meet the policy objective, while remaining flexible enough to allow principals to use discretion when considering the unique circumstances of students and families.

The decision to introduce rules rather than regulations will enable the Ministry to refine the rules in the future, to ensure they are workable and effective in meeting the policy intent, without the need for lengthy Cabinet processes. This will allow the Ministry to amend the rules if required to address any unintended consequences, and to ensure the rules are fair and equitable for all students and families.

Good law-making: 9(k)

The importance of the responsible agency identifying and developing effective arrangements for implementing the legislation

Inconsistency identified?

NO

Summary of agency analysis

The Ministry has an implementation plan in place for the proposed rules, including the development of detailed guidance and support for schools, and a tailored communications plan to ensure the right information is available to staff, schools and students and their whānau. The Ministry is also undertaking work to update attendance codes and align Student Management Systems and data before the proposed rules take effect in January 2027.



Good law-making: 9(l)

Legislation should be expected to produce benefits that exceed the costs of the legislation to the public or persons

Inconsistency identified?

NO

Summary of agency analysis

Benefits

The rules and accompanying guidance will provide principals and schools with clear parameters to use when considering whether they should exempt a student from attendance, and what evidence is required to make decisions. Principals will be able to make decisions with confidence, knowing they are acting appropriately and are empowered to ask for the information and evidence they need to consider granting an exemption.

The rules will lead to increased consistency in decision-making across the schooling system. This increased consistency will lead to more transparent and fairer decision-making, and alongside other initiatives such as Attendance Management Plans, will help schools to better identify and respond to absences and support students to return to regular attendance.

Costs

There may be some minor administrative costs for schools as they adjust to a new process for considering whether to grant exemptions. Schools will be supported with detailed guidance, as well as additional support being made available through the Ministry's regional offices, to ensure they are able to implement the new exemption rules process with minimal time and cost.

There is a risk that principals may no longer be able to exempt some absences that local families have come to expect, based on previous practice. Guidance and tailored communications will support schools to provide clear and consistent information to students and families on the new rules, to reduce the risk of strained relationships and maintain trust. The rules will also ensure that principals retain flexibility and the ability to exercise discretion in their decisions, which will help to mitigate this potential risk.

Overall, the Ministry considers that the benefits of the proposed rules will exceed the potential costs, and any potential costs can be managed and mitigated with clear guidance and careful implementation.



Good law-making: 9(m)

Legislation should be the most effective, efficient, and proportionate response to the issue concerned that is available

Inconsistency identified? NO

Summary of agency analysis

The proposed rules will enable the implementation of amended exemption provisions in the Act, allowing principals to make consistent, transparent decisions about granting exemptions to attendance. The changes to sections 45 and 46 of the Act set out the framework for the rules. The proposed rules have been developed within that framework, with the goal of balancing the need for greater consistency in the way exemptions are considered and granted, with sufficient flexibility to allow principals to continue to use discretion when considering the unique circumstances of students and families. The Ministry believes the proposed rules are the most proportionate response to the need to create an exemptions process that is more consistent, transparent and fair, and that will support students to return to regular attendance.

Rule of Law: 9(a)(i)

The law should be clear and accessible

Inconsistency identified? NO

Summary of agency analysis

The proposed rules will be published in the New Zealand Gazette, and detailed guidance will be freely available on the Ministry's website, allowing easy access to the public. There will also be tailored communications to ensure that those likely to use the rules (including schools, principals, students and whānau) understand the requirements, the intent and the practical application of them.

In addition, the Ministry's engagement with key stakeholders within the sector informed the development of the proposed rules; as such, we are confident that the intended audience will clearly understand the requirements of the rules.

The proposed rules, and the accompanying guidance, will provide appropriate levels of detail and flexibility to ensure they are workable and not unduly complex, while meeting the requirements in the Act.



Rule of Law: 9(a)(ii)

The law should not adversely affect rights and liberties, or impose obligations, retrospectively

Inconsistency identified? NO

Summary of agency analysis

The proposed rules will not apply retrospectively.

Rule of Law: 9(a)(iii)

Every person is equal before the law

Inconsistency identified? NO

Summary of agency analysis

The proposed rules will apply equally to all students that are covered by section 45 of the Act, all of whom are covered by the existing section 45 exemption process.

Rule of Law: 9(a)(iv)

There should be an independent impartial judiciary

Inconsistency identified? NOT APPLICABLE

Summary of agency analysis

Rule of Law: 9(a)(v)

Issues of legal right and liability should be resolved by the application of law, rather than the exercise of administrative discretion

Inconsistency identified? NO

Summary of agency analysis

The proposed rules do not give discretion to an administrative body to make decisions relating to legal rights and liabilities.

Liberties: 9(b)

Legislation should not unduly diminish a person's liberty, personal security,



freedom of choice or action, or rights to own, use, and dispose of property, except as is necessary to provide for, or protect, any such liberty, freedom, or right of another person

Inconsistency identified? NO

Summary of agency analysis

The proposed rules will enable principals to exempt students from the section 36 requirement to attend school; as such, the proposed rules are essential to ensure that students are able to be absent from school for a good reason without being penalised.

Taking of property: 9(c)

Legislation should not take or severely impair, or authorise the taking or severe impairment of, property without the consent of the owner unless-

- **there is a good justification for the taking or severe impairment; and**
- **fair compensation for the taking or severe impairment is provided to the owner; and**
- **the compensation is provided, to the extent practicable, by or on behalf of the persons who obtain the benefit of the taking or severe impairment**

Inconsistency identified? NOT APPLICABLE

Summary of agency analysis

Taxes, fees and levies: 9(d)

The importance of maintaining consistency with section 22(a) of the Constitution Act 1996 (Parliamentary control of taxation)

Inconsistency identified? NOT APPLICABLE

Summary of agency analysis

Taxes, fees and levies: 9(e)

Legislation should impose, or authorise the imposition of, a fee for goods or services only if the amount of the fee bears a proper relation to the cost of providing the good or service to which it relates

Inconsistency identified? NOT APPLICABLE

Summary of agency analysis



Taxes, fees and levies: 9(f)

Legislation should impose, or authorise the imposition of, a levy to fund an objective or a function only if the amount of the levy is reasonable in relation to both—

- the benefits that the class of payers is likely to derive, or the risks attributable to the class, in connection with the objective or function; and
- the costs of efficiently achieving the objective or providing the function

Inconsistency identified?

NOT APPLICABLE

Summary of agency analysis

Role of courts: 9(g)

Legislation should preserve the courts' constitutional role of ascertaining the meaning of legislation

Inconsistency identified?

NOT APPLICABLE

Summary of agency analysis

Role of courts: 9(h)

Legislation should make rights and liberties, or obligations, dependent on administrative power only if the power is sufficiently defined and subject to appropriate review

Inconsistency identified?

NOT APPLICABLE

Summary of agency analysis

Additional information

Relevant publicly available inquiry, review, or evaluation reports

Not applicable.

Relevant international treaties, standards and obligations

Not applicable.



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Departures from the Legislation Guidelines

Not applicable.

Other unusual provisions or features

Not applicable.